MAY 2 4 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

Cohen, et al.

Customer No:

32107

Assignee:

Microfabrica Inc.

Docket No:

P-US024-A-MF

Title:

Method for Electrochemically Forming Structures Including Non-

Parallel Mating of Contact Masks and Substrates

Application No:

10/724,515

Filing Date:

November 26, 2003

Examiner:

Culbert, Roberts P.

Group Art Unit:

1763

COMMISSIONER FOR PATENTS

May 19, 2006

P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

Applicant makes this submission in response to the Office action dated December 19, 2005 for the above noted application for which the period of response has been extended to May 19, 2006 by a petition for extension of time and the fee submitted herewith.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 10 of this paper.